



OFFICE OF
CHIEF COUNSEL

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

MAR 27 2004

CC:TEGE:EOEG:EO1:EEwards
PRENO-105144-02

MEMORANDUM FOR LOIS G. LERNER
DIRECTOR, EO RULINGS AND AGREEMENTS
T:EO:RA
ATTENTION: WILLIAM L. BROCKNER
C:EO:RA

FROM:

Michael Blumenfeld *Michael Blumenfeld*
Assistant Branch Chief
CC:TEGE:EOEG:EO1

SUBJECT: [REDACTED]

The following is suggested language for the letter to the taxpayer revoking the three private letter rulings issued to it in 1998 and 1999, [REDACTED]
[REDACTED]

Dear Sir or Madam:

The purpose of this letter is to revoke private letter rulings 199823057, 199913034 and 199952090 issued to you in response to a letter ruling request dated December 22, 1997.

A private letter ruling found to be in error or not in accord with the current views of the Service may be revoked. Section 13.04, Rev. Proc. 2002-4, 2002-1 I.R.B. 127. Because of inconsistencies in the legal position taken in these rulings, we hereby revoke them.

This ruling is directed only to the taxpayer that requested it. Section 6110(k)(3) of the Code provides that it may not be used or cited as precedent.

A copy of this letter has been sent to your authorized representative in accordance with a power of attorney on file in this office. [if appropriate] OR

In accordance with the power of attorney on file in this office, copies of this letter are being sent to the taxpayer and to the taxpayer's representative. [if appropriate]

PMTA : 01546

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If you need further assistance or wish to discuss this matter further, please give me
or a call at

Enclosures:

Deleted copy of letter

Notice of Intention to Disclose